

Serial No.: 10/800,348

**STATUS OF CLAIMS**

Claims 1-16 are pending in the application. Claims 17-19 are withdrawn in response to the outstanding restriction requirement.

**REMARKS**

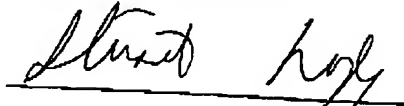
Restriction is required to one of the following allegedly distinct inventions:

- I. Claims 1-16, drawn to a method of forming an SOI substrate, classified in class 438, subclass 149.
- II. Claims 17-19, drawn to an SOI substrate, classified in class 257, subclass 347.

Pursuant to 35 U.S.C. 121, applicants hereby elect the Group I claims, i.e. claims 1-16, for prosecution on the merits.

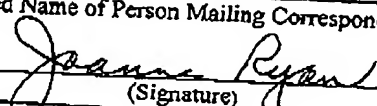
Should the Examiner be of the view that an interview would expedite consideration of the application, request is made that the Examiner telephone the Applicants' attorney at (908) 518-7700 in order that any outstanding issues be resolved.

Respectfully submitted,



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| I hereby certify that this correspondence is being deposited with the United States Patent and Trademark Office on |                                |
| 4/1/05   | via facsimile to: 703-872-9306 |
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